December 19, 2008
OPINION 08-0083A

Sheriff Craig Webre
Parish of Lafourche
Office of the Sheriff
P.O. Box 5608
Thibodeaux, LA 70302

160 – TAXATION – Sales tax
La. R.S. 51:1787

In order for the Lafourche Parish Sheriff's Office's sales and use tax proceeds to be eligible for rebate under the Louisiana Enterprise Zone Act, it would be necessary for that office to first evidence its own approval of such rebate through a separate resolution or other formal acknowledgment in accordance with La. R.S. 51:1787. Attorney General Op. No. 08-0083 is recalled to the extent that it is in conflict with our determination herein.

Dear Sheriff Webre:

This office is in receipt of your request for a reconsideration of Atty. Gen. Op. 08-0083, wherein we opined that the Lafourche Parish Sheriff's Office was required to rebate applicable sales and use taxes under the Louisiana Enterprise Zone Act (LEZA) if the Lafourche Parish Council had passed an endorsement resolution or other formal acknowledgment as provided for in La. R.S. 51:1787.

That statute governs the rebate of sales and use taxes under both LEZA and the Louisiana Quality Jobs Program Act. La. R.S. 51:1787(A)(1)(a)(1) provides for the "rebate of sales and use tax imposed by the state and imposed by its political subdivisions *upon approval of the governing authority of the appropriate municipality or the appropriate parish where applicable, or both, and of the governing authority of any other political subdivision, including the office of sheriff in the case of a law enforcement district*."

In Atty. Gen. Op. No. 93-89, this office opined that, under LEZA, an endorsement resolution from one governing authority would not operate to afford tax rebates from another authority. We stated that it would be necessary for the other authority to evidence its own approval through a separate resolution or other formal acknowledgment document in order for the tax rebates to be applicable to it. In accord are Atty. Gen. Op. Nos. 08-0166 and 08-0180.

Thus, it is the opinion of this office that, in order for the Lafourche Parish Sheriff's Office's sales and use tax proceeds to be eligible for rebate under LEZA, it would be necessary for that office to first evidence its own approval of such rebate through a separate resolution or other formal acknowledgment in accordance with La. R.S. 51:1787. Attorney General Op. No. 08-0083 is recalled to the extent that it is in conflict with our determination herein.

We trust this adequately responds to your request. However, if our office can be of further assistance, please do not hesitate to contact us.

Yours very truly,

JAMES D. "BUDDY" CALDWELL
Attorney General

By: _____
BENJAMIN A. HUXEN II
Assistant Attorney General

JDC/BAH II:crt

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Syllabus

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Date Received:

Date Released: December 19, 2008

Benjamin A. Huxen II
Assistant Attorney General